

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-26

June 20, 1961

## PROPOSED NEW REGULATIONS COVERING IMPORTATIONS

Importers of tobacco products and proprietors  
of customs bonded manufacturing warehouses,  
class 6:

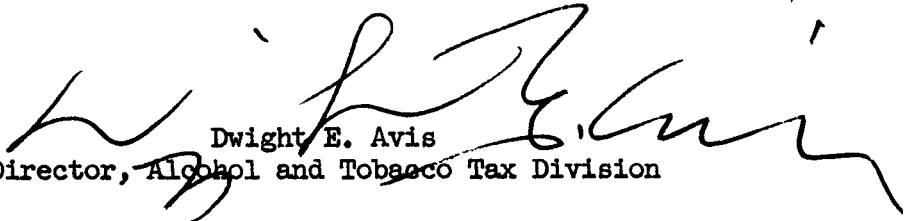
Purpose. The purpose of this industry circular is to call to your attention the publication in the Federal Register on June 7, 1961 (26 F. R. 5058), of a notice of proposed rule making, 26 CFR Part 275, entitled "Importation of Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes."

Effect of proposed regulations. The proposed regulations would include in a single part of the regulations all provisions relating to tobacco materials, tobacco products, and cigarette papers and tubes, imported into the United States from a foreign country or brought into the United States from Puerto Rico, the Virgin Islands, or a possession of the United States; the removal of cigars subject to tax from a customs bonded manufacturing warehouse, class 6 (treated under the law as importations); and the release from customs custody without the payment of tax, under bond, of tobacco materials, tobacco products, and cigarette papers and tubes. The principal effect of this proposal is to provide that internal revenue taxes on imported tobacco products and cigarette papers and tubes will be paid to the collector of customs at the same time that duty is paid.

Comments or suggestions. Comments or suggestions may be submitted in writing to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D. C., within 30 days from the date of publication in the Federal Register of the notice of proposed rule making.

Any person, submitting such comments or suggestions, may, in a similar manner, request an opportunity for a public hearing. In such case, a notice of the time, place, and date of the public hearing will be published in a later issue of the Federal Register.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division